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10 Attorneys for Brian J. Mullen, Trustee

11
12 **IN THE UNITED STATES BANKRUPTCY COURT**
13 **FOR THE DISTRICT OF ARIZONA**

14 In re:

(Chapter 7 Case)

15 ASHTON BUILDERS INC.,

No. 2:17-bk-04022-DPC

16 Debtor.

17 **TRUSTEE'S THIRD APPLICATION TO**
18 **PAY FEES AND COSTS TO ACCOUNTANT**
19 **AS AN ADMINISTRATIVE EXPENSE**

20 **I. GENERAL INFORMATION.**

21 Brian J. Mullen, Chapter 7 Trustee, by and through his Attorneys undersigned, herein
22 applies to this Court for an Order authorizing him to pay fees and costs to Robert Elmer, CPA,
23 Ltd. ("**Accountant**") for accounting services provided on behalf of this Estate from February 4,
24 2020 through February 17, 2020 ("**Third Application**"). In support of this Third Application,
25 Trustee respectfully represents as follows:

26 **II. NARRATIVE SUMMARY.**

27 **A. Background.**

28 1. This case was commenced by voluntary petition filed on or about April 14, 2017.
Thereafter, Brian J. Mullen was appointed Trustee ("**Trustee**").

2. Accountant's employment on behalf the Estate was approved by Order of this
Court dated January 16, 2018 [DE 104]. On November 27, 2018, by Order of this Court, Trustee
was authorized to pay Accountant fees for services performed in the total amount of \$1,545.00.
On June 18, 2019, by Order of this Court, Trustee was authorized to pay Accountant fees for
services performed in the total amount of \$1,500.00.

3. Accountant has expended in excess of 8.00 hours on behalf of the Estate and
incurred expenses of \$125.00. Based upon Accountant's ordinary hourly rates in effect at the

1 time said services were rendered and which are hereinafter set forth, Accountant's detail is
2 provided as an agreed upon flat fee total of \$1,500.00.

3 4. The services for which compensation is requested were rendered on behalf of the
4 Trustee and compensation is sought pursuant to 11 U.S.C. §§330(a), 331 and 503(a) and (b) and
5 Rule 2016(a), F.R.B.P. and in compliance with this Court's Order Authorizing Trustee to Employ
6 Accountant, and the Guidelines of the Office of the U.S. Trustee for the District of Arizona.

7 5. Except as Accountant may be entitled to receive compensation herein,
8 Accountant has no arrangements with any other parties whatsoever to pay Accountant for the
9 services of Accountant to the estate, nor has Accountant received any funds from any parties
10 whatsoever for the services rendered to the estate. Additionally, Accountant has not made any
11 arrangements to share any compensation received by Order of this Court with any other party, nor
12 does Accountant have arrangements for sharing of any compensation herein awarded, except as
13 are normally divided among members and/or associates of its firm.

14 6. The names of all of Accountant's professionals and paraprofessionals, their
15 billing code, and the hourly rate charged by each is set forth below. The rates charged are
16 reasonable and are commensurate with fees for similar services charged by certified public
17 accountants and other professionals of similar experience in Phoenix, Arizona.

<u>Name/Title</u>	<u>Hourly Rate</u>
Robert Elmer, CPA	\$175.00
Assistants	\$ 90.00

18
19
20
21 7. This Application is filed more than 120 days after the Order for relief and/or
22 more than 120 days after a prior application.

23 B. Case Status.

24 1. The Estate currently has on deposit funds in the approximate amount of
25 \$207,093.68.

26 2. Trustee is not aware of any other approved and unpaid administrative expenses
27 in this case. To the best of Trustee's information, there are no encumbered funds in the estate.
28 Trustee anticipates that the Notice of Proposed Distribution should be submitted no sooner than

November, 2020. Trustee believes that it is not feasible to make an interim distribution to creditors at this time, without prejudicing the rights of any creditor holding a claim of equal or higher priority.

C. Project Summary.

The following is the description of the projects for which fees and expenses were incurred, all of which were necessary and benefited the estate, the number of hours spent and the amount of compensation requested for each professional and paraprofessional for each project.

1. Tax Services. As more fully set forth in **Exhibit A** Accountant has performed necessary accounting services, including review assets, accounting and preparation of tax returns for the Estate. In connection with this subject area, Accountant expended a total of:

<u>Title</u>	<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Dollar</u>
<u>Amount</u>				
Partner	Robert Elmer, CPA	\$175	8.00	\$1,400.00
	Tax Processing Charges			\$ 125.00
Total				<u>\$1,525.00</u>
<i>(Agreed upon flat fee)</i>				\$1,500.00

III. EVALUATION STANDARDS.

Trustee hereby certifies that Accountant did, in fact, perform the services set forth herein and is entitled to compensation therefor and that performance of same has benefited the Estate.

IV. CONCLUSION.

Based on the foregoing, Trustee respectfully requests that this Court enter its Order:

A. Approving and authorizing payment of fees and costs to Accountant in the total sum of \$1,500.00 for services provided from February 4, 2020 through February 17, 2020; and,

B. For such other and further relief as this Court deems just and proper.

RESPECTFULLY SUBMITTED this 28th day of May, 2020.

LANE & NACH, P.C.

By /s/ Adam B. Nach – 013622
Adam B. Nach
Stuart B. Rodgers
Attorneys for Trustee

1 **A COPY** of the foregoing delivered
via electronic notification to:

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7 Phoenix, AZ 85003
Email: Edward.K.Bernatavicius@usdoj.gov

8
9 By /s/ Terie Flowers Turner

EXHIBIT A

[Accountant Invoice]

Robert B. Elmer, CPA, Ltd.
Ashton Builders

Date	Description	Hours	Rate	Value
2/4/2020	Tel Conference with Todd Brown regarding any new status update.	0.75	175	131.25
2/4/2020	Review of Correspondence from Trustee and review prior year's file. Review list of assets, and sales data. Compare to prior year.	2.25	175	393.75
2/13/2020	Preparation and review of Accounting	1.75	175	306.25
2/14/2020	Preparation of Tax Return	2.5	175	437.50
	Tax Processing Charges			125.00
2/17/2020	Review of file	0.75	175	131.25
	Total			<u>1,525.00</u>

Quoted Flat Fee of \$1,500